
 IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH - CENTRAL DIVISION

FILED
U.S. DISTRICT COURT

2006 JUN 12 A 11: 20

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

Plaintiff,

vs.

PAUL K. CROMAR,

Respondent.

BY: 
DEPUTY CLERK**ORDER**

Case No.: 2:06-CV-316

Respondent Paul Cromar failed to file a tax return for a number of years. When the Internal Revenue Service (IRS) pointed this out to him and ordered him to produce the documentation necessary to calculate his tax liability for the years in question, Mr. Cromar declined to comply. The IRS referred the matter to the United States Attorney's Office for the District of Utah for enforcement of its summons. The United States then filed a motion for enforcement of the summons and this Court issued an order to show cause requiring Mr. Cromar to respond to the factual allegations made by the IRS. Rather than responding to those factual allegations, Mr. Cromar instead filed three documents setting out the reasons for his belief that the tax laws of the United States do not apply to him. Mr. Cromar also requested an extension of time before his hearing, suggesting that the frequent international travel required by his work would make the scheduled hearing inconvenient. The magistrate judge struck the hearing and issued a report and recommendation based on the parties' filings.

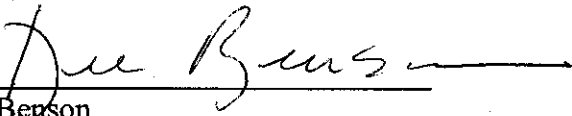
The report and recommendation points out that Mr. Cromar's arguments have already been rejected by the Tenth Circuit Court of Appeals as patently frivolous and that Mr. Cromar has accordingly failed to show cause why he should not be compelled to comply with the

summons. Mr. Cromar responded with three additional filings in which he asserts his right to make his arguments before an Article III judge, but then reiterates his argument that the federal government (and presumably the federal judiciary as well) does not have jurisdiction over his case. Mr. Cromar appears to believe that federal law can have no effect on him unless he can be persuaded that it applies to him: "no law has been shown him that would lawfully require such a [tax] return." Rebuttal to Government Reply at 1. Mr. Cromar would do well to correct this misapprehension: the operation of federal tax law does not depend on his assent to it.

The Court adopts the magistrate judge's report and recommendation. Mr. Cromar has twenty days from the date of this order to provide to the IRS the documents requested in the summons. Mr. Cromar is not entitled to discovery in the summons enforcement proceeding and his request for discovery is accordingly DENIED. *See United States v. Balanced Fin. Mgmt., Inc.*, 769 F.2d 1440, 1445-46 (10th Cir. 1985). The government urges that sanctions be imposed on Mr. Cromar for advancing patently frivolous arguments. The Court will not order sanctions at this time, but if Mr. Cromar fails to comply with the summons within twenty days of the date of this order, sanctions will be imposed.

IT IS SO ORDERED

DATED this 9th day of June, 2006.


Dee Benson
United States District Judge